

§ 26.273b

(j) Proof gallons of spirits in the shipment.

(Approved by the Office of Management and Budget under control number 1512-0250)

(Sec. 807, Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207))

[T.D. ATF-198, 50 FR 8554, Mar. 1, 1985. Redesignated and amended by T.D. ATF-459, 66 FR 38552, July 25, 2001]

§ 26.273b Package gauge record.

When required in this part with respect to Virgin Islands spirits, a package gauge record shall be prepared to show:

- (a) The date prepared;
- (b) The related transaction record and its serial number;
- (c) The producer, his name and address; and
- (d) For each package, the:
 - (1) Package identification or serial number;
 - (2) Kind of spirits;
 - (3) Gross weight;
 - (4) Tare;
 - (5) Net weight;
 - (6) Proof gallons; and
 - (7) Proof.

(Approved by the Office of Management and Budget under control number 1512-0250)

[T.D. ATF-198, 50 FR 8554, Mar. 1, 1985. Redesignated by T.D. ATF-459, 66 FR 38550, July 25, 2001]

FILING AND RETENTION OF RECORDS AND REPORTS

§ 26.275 Filing.

(a) All records and reports required by this part will be maintained separately, by transaction or reporting date, at the importer's place of business. The appropriate ATF officer may, pursuant to an application, authorize files, or an individual file, to be maintained at another business location under the control of the importer, if the alternative location does not cause undue inconvenience to appropriate ATF or Customs officers desiring to examine the files or delay in the timely submission of documents.

(b) If an importer conducts wholesale operations, one legible copy of each required record of receipt and disposition shall be filed not later than one busi-

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ness day following the date of transaction.

(c) If an importer conducts only retail operations, either loose-leaf or book records may be maintained for the daily receipt of liquors which contain all the required information.

(d) Supporting documents, such as consignors' invoices, delivery receipts, bills or lading, etc., or exact copies of the same, may be filed in accordance with the importer's regular accounting and recordkeeping practices.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1342, as amended, 1395, as amended (26 U.S.C. 5114, 5555))

[T.D. ATF-116, 47 FR 51573, Nov. 16, 1982, as amended by T.D. ATF-451, 66 FR 21670, May 1, 2001. Redesignated by T.D. ATF-459, 66 FR 38550, July 25, 2001]

§ 26.276 Retention.

All records required by this part, documents or copies of documents supporting these records, and file copies of reports required by this part shall be retained for not less than three years, and during this period shall be available, during business hours, for inspection and copying by appropriate ATF or customs officers. Furthermore, the appropriate ATF officer may require these records to be kept for an additional period of not more than three years in any case where he determines retention necessary or advisable. Any records, or copies thereof, containing any of the information required by this part to be prepared, wherever kept, shall also be made available for inspection and copying.

(68A Stat. 731 (26 U.S.C. 6001); Sec. 201, Pub. L. 85-859, 72 Stat. 1342, 1345, 1348, 1361, 1395 (26 U.S.C. 5114, 5124, 5146, 5207, 5555))

[T.D. ATF-50, 43 FR 20494, May 12, 1978, as amended by T.D. ATF-451, 66 FR 21670, May 1, 2001. Redesignated by T.D. ATF-459, 66 FR 38550, July 25, 2001]

§ 26.277 [Reserved]

Subpart O—Tax-Free Shipments to the United States From the Virgin Islands

SOURCE: T.D. ATF-199, 50 FR 9199, Mar. 6, 1985, unless otherwise noted. Redesignated by T.D. ATF-459, 66 FR 38550, July 25, 2001.